

*The Right Honorable*  
*J. S. Rice.*

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*With Lord Cloncurry's respects*

## A BILL

*To revise and consolidate the Public Charges and Local Taxes, to which Lands, Tenements, and other property in Ireland, are now liable, and to vest them in Commissioners for public purposes; also, to extend employment for the Working Classes, and provide Loans for local improvements, and the assistance of industry and thrift.*

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WHEREAS, the mode of levying tithes in Ireland, and the exclusive application of these charges and of the tax called minister's money, have created discontent and disquiet. *And whereas*, the local taxes of Ireland, levied by grand juries and corporate bodies, are unequally imposed, and unsatisfactorily administered or applied. *And whereas*, poverty, disease, and vice are widely propagated, and alms misapplied, by the great number of able and sturdy beggars who are supported in a state of vagrancy; while helpless paupers, who are very numerous, obtain but partial and scanty relief, and many thereby die for want of nutrition. *And whereas*, the general increase of poverty, and rapidly recurring visitations of dearth and disease among the labouring classes, from insufficiency of employment and consequent inability to purchase food, are used by wily and disaffected persons as means for combining the rural labourers in criminal associations, wherein outrages against property and its protectors are devised and incited. *And whereas*, the resources of the country, if developed by applying capital to local improvements and public works, and to aid individual industry and thrift, are sufficient to provide constant employment for all the labourers in the country, and would promote the general weal, by increasing the supply of food and other products of the earth.

2.  
 Repeal of exist-  
 ing charges and  
 taxes.

Be it therefore enacted, that tithes, tithe composition, or arrears, shall not be levied or demanded henceforth, and it shall not be lawful to levy or demand any increased rent now charged for land in lieu of them. Neither shall it be lawful henceforth to levy or demand the tax called minister's money; or to make an assessment on any county, county of a city or town, barony, or parish, otherwise than as hereinafter authorized;—or to collect tolls or taxes of any kind, for making, repairing, or improving roads, or for any other local object whatever, otherwise than as hereinafter provided—EXCEPTING tolls levied on public canals and railways; or tolls or dues levied on ships or merchandize, for the erection, maintenance, or improvement of harbours, piers, and light houses; or tolls levied on bridges, or in market places, erected with private funds and thereby rendered private property; or charges made by companies or individuals for supplying cities, towns, and dwelling houses or other tenements, with water or Gas.

3.  
 Grant of taxes  
 for public pur-  
 poses.

And be it further enacted, THAT THERE SHALL BE LEVIED,

A tax of *two shillings in the pound, on the full rent value* of all lands and building ground, (*exclusive of the houses or other tenements thereon,*) and of all inland fisheries, mines, dwellings, mills, manufactories, stores, or other tenements; which tax shall be chargeable on the occupying tenants.

Also, a tax of *one shilling in the pound on the actual rents* arising from lands, building ground, inland fisheries, mines, and dwellings, or other tenements; which shall be chargeable on the owners of the rents, but shall be collected from occupiers, and be allowed to them by their landlords; and where lands or tenements shall be sublet, the head rent and profit rent combined, shall be the object of taxation, and the owners of said rents, or persons entitled to them shall bear the tax proportionably.

THERE SHALL ALSO BE LEVIED,

A tax of *three shillings in the pound on the full rent value* of all lands, building ground, inland fisheries, mines, and dwellings or other tenements, in possession of the proprietors—which may be levied on any rents arising from other portions of the proprietors' estates, and be collected from any of the tenants, or be levied off the lands or tenements liable to the assessment; and if collected from the tenants, they shall be entitled to deduct the amount from their rents, and the receipts for it shall be equivalents for cash in the payment of such rents.

There shall also be levied, a tax of *six-pence in the pound*

on the interest payable upon the funded or unfunded debt, now, or which shall hereafter be existing in Ireland; or upon loans raised in Ireland for foreign countries; or upon the stock or debentures of public corporations, companies, and associated bodies of all kinds, other than friendly or benefit societies; and such tax shall be deducted for the public, at the banks and other establishments from which the interest chargeable shall be receivable.

And be it further enacted, that mortgagees, bond-holders, and annuitants under wills or deeds, shall in all these cases pay a rateable proportion of the tax chargeable on the rents or other realized property whereon they shall have liens; which shall be deducted from the payments to be made to them, on production of the receipts for the tax.

4.

Mortgagees, &c.  
to pay the tax on  
income propor-  
tionably.

And be it further enacted, that government offices and buildings, except official residences; also charitable institutions, and public colleges, schools, and libraries; also, houses let at rents not exceeding £10 a year, where no fine shall have been given, and houses let to lodgers, none of whom shall pay a rent exceeding £10 a year; also, lands used for the support of charitable institutions, and interest or rents applicable to the like purpose;—shall be exempt from the foregoing taxes. But rent in all cases, except the last, whether arising from lands or tenements, shall be chargeable with the rent tax of one shilling in the pound.

5.

Exemptions.

And be it further enacted, that commissioners shall be appointed by his majesty to superintend the collection and application of the taxes, and execute the several powers and trusts herein created; and that their head office shall be in Dublin. Also, that secretaries, accountants, civil engineers, surveyors, collectors, clerks, and requisite assistants, shall be appointed by the commissioners, with the approbation of his majesty. And that the commissioners, their officers, and other persons on their establishment, shall receive out of the taxes, fixed salaries, which shall be appointed from time to time by his majesty. But that commissioners, officers, or other persons employed, shall not be entitled to, or receive, any superannuation allowance, pension, or gratuity, on retiring from active service. Nor shall they be absent from duty without leave, to be obtained by the commissioners from his majesty, and by the officers and other persons from the commissioners. Nor shall they be allowed to be absent for more than one month during a year, except in case of temporary sickness. And they shall be removable from office at the pleasure of his majesty.

6.

The administra-  
tion.

7. **Local commis-  
sioners.** And be it further enacted, that all persons liable to any of the taxes herein imposed, or so many of them as shall attend for the purpose, shall on the first day of August in every year, if the same shall not be Sunday, or on the next succeeding day which shall not be Sunday, assemble in some convenient place within the respective parishes wherein they shall be resident, and elect by ballot, twenty-four persons, whether peers or commoners, who shall be named in a list of habitual residents of the county of a city or town, or the barony, wherein each parish shall be situate, and which list shall be prepared annually for each county of a city or town, and each barony, by the chief commissioners appointed under this act, and shall contain the names of the persons chargeable with the largest portions of the taxes herein imposed. And the votes shall be taken in boxes, for two hours, in presence of three persons appointed at each meeting, and then the votes shall be scrutinized and published, and the scrutineers shall make a return forthwith to the chief commissioners, of the names of the twenty-four persons for whom the greatest number of votes shall be given. And the chief commissioners shall select from each return so made from every parish in Ireland, twelve persons to be local commissioners for the execution of this act in the county of a city or town, or the barony, for which each return shall be made, during one year commencing on the first of September.

8. **Oaths of office.** And be it further enacted, that the chief commissioners and their officers, and also the local commissioners, shall on their appointment or election, be severally sworn to execute faithfully the trust reposed in them; the chief commissioners by a baron of the court of exchequer, in Ireland; the officers by one of the chief commissioners; and the local commissioners by a magistrate of the district for which they shall be appointed.

9. **Meetings and  
compensation of  
the local commis-  
sioners.** And be it further enacted, that five of the local commissioners shall be a quorum. A quorum shall sit daily (Sundays excepted) in Dublin; twice or thrice a week, (as the chief commissioners shall appoint), in Cork, Belfast, and Limerick; and in all other places once a week, on some day fixed by the chief commissioners; and each member of the quorum shall receive for attendance on the day, one pound, out of the produce of the taxes herein imposed. And the first five commissioners in attendance shall be the quorum.

10. **Control over  
officers.** And be it further enacted, that the officers of the chief commissioners employed in each district, shall be amenable to the orders of the local commissioners.

And be it further enacted, that all taxes hereby imposed, shall be payable quarterly, to the collectors of the chief commissioners, and be by them lodged weekly in the public bank of the district wherein collected. And their books shall be filled up in the head office, with checks prefixed to the receipts; and these books shall be inspected weekly, as hereinafter provided. And a registry shall be formed in every district, and kept *in duplicate*, of all lands and tenements liable to the tax, showing the full rent value, and the amount of tax payable thereon; also of all rents, and the amount of tax thereon; also of all lands and tenements occupied by proprietors, and of the tax thereon; also of all public securities, and of the tax thereon. And this registry shall be made by the local commissioners and the officers for each district, for which purpose they shall have at all seasonable times, free access to all lands and tenements, rent rolls, leases, and the records of all public securities. And it shall be revised every quarter, and when revised, one copy shall be sent from each district, to the head office; and thereupon the receipts shall be filled, and be then forwarded to each local office, with the registry.

11.

The collection of taxes.

And be it further enacted, that the local commissioners of each district shall be valuers for the time being, of lands and tenements therein, for the purposes of this act, and shall be sworn to the faithful execution of this trust, when elected. And the registry of each district shall be open to the inspection of the tax payers; and any valuation may be revised, on a requisition for that purpose in writing, to satisfy a party affected by it; and such revision shall be made in presence of the party, if desired; and the grounds of any new valuation shall be fully set forth, on the minutes of the commissioners proceedings, reference being made thereto, on the registry. And it shall still be competent for any person affected by such revised valuation, to appeal to the chief commissioners, and they shall thereupon inquire into and adjudicate on it; and their decision shall be final.

12.

Valuations.

And be it further enacted, that a competent part of the produce of the taxes on *lands, tenements and rents*, shall be applied to the repair or improvement of all roads, streets, lanes, and footways already formed, or hereafter to be formed, which shall be requisite for public accommodation; also to the repair and maintenance, or reconstruction of bridges, fences, and sewers for such public ways; or to such other objects connected with the public thoroughfares, as the chief commissioners with the approbation of his majesty, or the lord lieutenant of Ireland, shall direct.

13.

Application of the taxes.

And that another part of the taxes on *lands, tenements, and rents*, shall be paid to the commissioners of church temporalities in Ireland, to aid in maintaining the clergy of the established church of Ireland, in lieu of tithes and ministers' money, heretofore paid to them, and also to compensate certain impropiators of lay tithes, who shall claim compensation for them.

And the remainder of such taxes, together with the tax on the interest arising from public securities, shall be applied to the purposes hereinafter specified, and to the maintenance of a competent police establishment for cities, towns, and the country at large; and of local court-houses, prisons, and penitentiaries.

14.

Parliamentary  
grants for roads,  
&c.

And be it further enacted, that the annual grants which shall be made by parliament out of the public revenues of the united kingdom, for any of the foregoing purposes, shall be placed at the disposal of the chief commissioners who shall be appointed under this act, as equivalents for the use of the roads for the conveyance of the public mails, and for the preservation of property and the public peace.

15.

Asylums for the  
poor.

And be it further enacted, that the chief and local commissioners shall establish district asylums for the poor, who from bodily infirmity of any kind, or extreme youth, shall be unable to earn a subsistence. And the inmates of each asylum shall be provided with comfortable apparel, diet, and bedding. They shall also have full liberty of egress and ingress at all seasonable hours, but shall be subject to the bye-laws of the commissioners for enforcing order, sobriety, and decency in each institution, and shall be under obligation (unless totally disabled, or too young,) to attend at their respective houses of worship, on each day for the performance of the divine service.

And the children in each institution shall, when of fit age, be educated in the public school nearest to it. They shall also be trained to labour, and required to work for a certain number of hours on working days, according to their ability. And at a proper time they shall be apprenticed, either for husbandry, domestic servants, or trades, according to their apparent capability, their own desire, and the discretion of the local commissioners.

And where asylums shall be on the sea coast, the male children disposed and fit, shall be trained to fishing, and instructed in boat building, net making, and navigation, so that they shall become expert fishermen and skilful pilots.

And there shall not be maintained out of the public taxes or other funds of the commissioners, any distinct institution for foundlings, or children not born in wedlock; nor shall any distinction whatever, be made in the general asylums, to mark or indicate the origin of any children sheltered in them.

And when infants or other children shall be presented for reception, the local commissioners shall direct that they be received, and then ascertain the condition of the parents. If the parents shall appear to have means for supporting the child or children presented, they shall pay a certain weekly stipend for each child, to be fixed by the local commissioners, according to an estimate of the average cost of each child; or otherwise shall be guilty of a misdemeanor, and shall be punished accordingly, at the discretion of the court of local judicature.

And if only the maternal parent shall be known, she shall in like manner be compelled to pay a weekly stipend for the maintenance of each child sent in by her, or be guilty of a misdemeanor, unless on proof of inability to maintain the child.

And if a quorum of local commissioners shall determine that the parents are incapable of supporting the child or children sent in, a weekly stipend shall not be levied.

And if any commissioner, officer, or other person, shall by false representations, unjustly cause the payment of a stipend for a child to be remitted, then such stipend shall be a debt due by such commissioner, officer, or other person, and payment shall be sued for if necessary, in the court of local judicature.

And in no case shall a child be expelled from an asylum.

And the local commissioners, whenever any asylum shall be crowded, shall apply to the chief commissioners to remove a portion of the paupers or the children for whom no stipend shall be paid, and the chief commissioners shall thereupon cause a sufficient number to be removed to such other asylums as they shall appoint.

And the children or grandchildren of helpless paupers obtaining public relief, shall pay a weekly stipend for their maintenance, according to the average cost of maintaining a pauper, and to the means of the person from whom the stipend shall be sought. And in default of payment, such persons shall be guilty of a misdemeanour, unless, when on positive proof of inability, a quorum of the local commissioners shall remit the payment.

And, in every case of misdemeanour, herein provided for, arising out of the non-payment of money, the court of local judicature may sentence the offender to imprisonment and spare diet, until the debt shall be paid.

And, persons who shall abscond to avoid trial or punishment, shall be outlawed.

And in like manner, husbands who shall desert their wives or children, and leave them burthens on the public institutions, shall be guilty of a misdemeanour, on proof of the desertion, and shall be outlawed until amenable.

And it shall not be necessary, that helpless paupers or children shall have been born or usually resident in the district where relief shall be sought. But all persons soliciting a subsistence, or for whom it shall be solicited, and who shall be incapable of labour, shall be maintained in an asylum.

And if army, navy, or other pensioners become helpless, and shall not have a sufficiency for subsistence, they may be received into an asylum, and notice shall be given to the department from which the pensions issue, whereupon they shall be paid to the commissioners.

And it shall not in any case be lawful to give money to the paupers for any purpose whatever. Neither shall it be lawful to support them in any other manner than as inmates of the asylums.

And all asylums now existing for the support of paupers, whether children or adults, which shall be maintained by parliamentary grants, or public taxes, shall be district asylums, under the management of the chief and local commissioners. And henceforth, grants shall not be made to any institution for paupers, nor any local assessment in aid, be lawful, unless the institution shall be managed exclusively by the commissioners.

16.  
Mendicancy un-  
lawful.

And be it further enacted, that if any persons shall henceforth be found begging food, money, apparel, or alms of any kind, on the streets or roads, or in any places of public resort, they shall be taken before the magistrates of the district, and on proof of their being mendicants, shall be held guilty of a misdemeanour, and be punished at the discretion of the magistrates, with imprisonment and hard labour, for any term not exceeding three months.

17.  
Public farms and  
work-rooms.

And be it further enacted, that attached to or near each asylum for the poor, there shall be a farm, to supply it with food and requisite materials; and the surplus produce shall be used for the nearest prisons and penitentiaries, or hospitals, but care shall be taken to adjust the extent



of each farm to the wants of the Institutions to be supplied from it. And there shall also be attached to the asylums, or on the farms, work rooms for manufacturing, constructing, or preparing requisites for the asylums, hospitals, prisons, and penitentiaries, to be executed by the children of the asylums, and hired labourers. [See note A.]

And be it further enacted, that the local commissioners shall inspect all charters, acts of parliament, deeds, or wills, under which grants or endowments shall be held for the poor, and the annual proceeds shall be paid to them for the purposes for which they were originally designed—but in the fulfilment of such original design the trustees or other persons charged with it, shall be joined in the execution of it, with the local commissioners—and the endowed institutions shall be separately maintained, according to the desire of the founder. 18. Crown grants and private endowments for the poor.

And be it further enacted, that all persons, whether male or female, who shall be able to labour and cannot obtain employment, may require the local commissioners to provide employment for them. And the commissioners shall thereupon employ them on public work of some kind which shall be suitable to their capabilities, and shall also be profitable to the public; in forming or repairing roads and footways, sewers or fences; or in raising or preparing materials; or in draining, improving, or cultivating lands under the management of the commissioners; or in manufacturing, constructing, or preparing requisites for the 19. Employment by commissioners when not otherwise procurable.

[A] There is a small farm attached to the Female Orphan House on the Circular-road, Dublin, near the Park, which furnishes a strong exemplification of the advantages derivable from having farms attached to all institutions for the support of the poor. This farm contains about twelve acres, the rent and taxes of which, amount to about 100*l.* a year. There are from eight to ten cows fed on the produce of the land, except during two months in Summer, when they are fed on hired pastures at an expense of about 16*l.* During seven months of the year they are fed at night on hay and mangel-wurtzel, the produce of the farm. All the land broken up is tilled with the spade; and there are employed in every way about the institution, four labourers through the year, at 12*s.* a week, each. There is also a horse for conveying water and manure. The whole outlay, for rent, wages, hired pastures, &c. does not exceed 250*l.* a year. For this, the institution obtains a supply of milk, which, at only a pennyworth per diem for each of the 160 girls maintained, would cost 242*l.*; there is also a supply of butter, and a surplus quantity exceeding 1300*lbs.* for sale, which yields about 60*l.* a year: there is an abundant supply of garden vegetables: there are about thirty-six tons of potatoes, which if purchased at 3*d.* per stone, would cost 72*l.*; and there is ofal of various kinds sufficient to maintain, constantly, from two to five pigs.

Here there is an annual produce, exceeding by at least 150*l.*, a very heavy outlay, including a rent of 8*l.* an acre, and the wages of labourers employed otherwise than in tilling the soil or collecting manure for it. Take a farm of equal extent at 2*l.* an acre, charge on it only the wages of two or three labourers, and let it be managed on the same system—see what a valuable adjunct it would be to an institution for the poor. And it is not alone as sources of subsistence that such farms would be valuable, but as schools of husbandry; wherein, under the direction of proper persons, the male children would become acquainted with the best methods of tilling the ground and managing cattle. These farms would be also, models for the occupiers of surrounding lands.

asylums, and other public institutions; or in repairing, improving, or erecting quays, piers, harbours, asylums, hospitals, schools, or other works, under the direction of the local commissioners. And all persons so employed shall be remunerated with wages, the minimum of which shall be sufficient for a frugal subsistence, and which shall be advanced beyond that minimum in proportion to the conduct and capability of each person employed.

20.

Gratuitous relief unlawful, when persons can labour.

And be it further enacted, that it shall not be lawful to give relief gratuitously, to any person who shall be able to labour. And that any money, or food, or apparel so given, shall be charged against the local commissioners who may order it; and that the amount of the charge shall be a debt due from them to the chief commissioners.

21.

Compulsory employment on land.

[See note B.]

And be it further enacted, with a view to restrain Occupiers of Land from unduly extending Pastures, to the detriment of a densely populated district, and from abusing or suffering to lie waste any land in their possession which

[B] According to the census of 1831, there were then in Ireland 884,339 families employed in agriculture: there were 659,613 occupiers of land: the total number of males in the country was 3,794,880: the number of males aged twenty years or upwards was 1,867,765: and of this effective population, 567,441 were agricultural labourers.

The census returns supply the following statistical view of the agricultural resources of the country:—

Provinces.	Statute Acres.	Agricultural labourers.	Occupiers employing agricultural labourers.	Occupiers not employing agricultural labourers.
Leinster, .....	4,270,213	162,417	20,789	87,819
Munster, .....	5,210,472	212,347	33,443	120,268
Ulster, .....	4,041,627	120,795	29,301	189,087
Connaught, ....	3,660,451	71,882	11,806	167,100
	17,182,763	567,441	95,339	564,274

The extent of territory here given seems to be the net extent of land, deducting from the whole territory, the quantity covered with towns, high roads, and waters, which is usually estimated to contain about a million acres. But it includes the wastes, which are computed to contain about five million acres. Deducting this number of acres from the total in the table, there would appear to be *twelve* million acres in use. How much of these are occupied by cottiers holding from one to ten acres? Assuming the whole number of occupiers *who do not* employ labourers, to be cottiers, and multiplying that number by five, as the average number of acres held by cottiers, a total under *three* millions is obtained. There would then remain *nine* million acres for occupiers employing labourers; yet, at the proportion of one labourer for every ten acres, fit for tillage, the labourers enumerated in 1831, would not be sufficient for the cultivation of *six* million acres. Hence it is manifest that emigration is unnecessary: it is manifest that even the reclaiming of the wastes is not at present necessary for the employment of the rural population. But this computation also demonstrates that compulsory employment, as proposed, is unavoidable: without it the labourers would be thrown as at present on the middling farmers, who have not sufficient capital to become cattle-feeders, and on the commissioners: it is even to be apprehended that employment by the occupiers would be still more diminished than at present; as the public employ-

shall be fit for cultivation, whereby the primary source of employment shall be forced or withheld from its natural uses, and the stock of subsistence, and of materials for the exercise of human industry, curtailed, and pauperism and vice promoted among the labouring classes ;—

That it shall be lawful for the local Commissioners, and they are hereby required, to levy off the lands occupied by each person in their respective districts, which shall not be liable to be flooded, or be otherwise unfit for tillage, and whereupon there shall not be employed at least one labourer for every ten statute acres suited for the profitable employment of such labour, a rateable proportion of the wages which shall be paid to labourers resident in the district, who, unable to obtain employment from the landholders, shall be provided with it by the local Commissioners.

But if, in any case a landholder shall, by his lease, be prohibited from cultivating more than a certain number of acres, being less than a tenth of the quantity of land fit for tillage, then a rateable proportion of the wages levied

ment given by the commissioners would have a tendency to increase the rate of wages : thus compulsory employment is indispensable, to prevent the good lands from being converted into pastures, by which the country would be left dependent on the new soils for corn, and the commissioners would be overburdened with labourers.

An objection made to compulsory employment, is, that there is not capital for the purpose ; but this objection is never thought of when increased rents are demanded. Suppose an occupier of two hundred acres of pastures were required to give employment to twenty labourers, and that the rate of wages were to be so much as 1s. 8d. a day, or 10s. a week, his outlay on labour in the year would be only 20l. : ought there to be an occupier of so much land, incapable of making this outlay—if there be, he cannot be able to keep stock on it, or pay its rent. It is to be always borne in mind that the small struggling farmers would not be affected by the compulsory employment, except as it might tend to increase wages, which must ensue from any other remedy adopted for the relief of the peasantry, whether emigration, or the reclaiming of wastes ; for these farmers are now the principal rural employers.

Another objection, is, that the compulsory employment would enforce the hiring of bad labourers at high wages : it would not, unless occupiers were compelled to employ resident labourers, which is not proposed. If any occupier should have the full quota of men on his lands, he would be exempt from the proposed levy, no matter from what part of the country they might be brought.

It is also objected, that the increased supply of corn which would ensue from the increase of tillage, would lower the prices so much, that rents, wages, and engagements could not be provided for ; but when this objection is made, the value of the increased quantity of produce which the lands would yield when better cultivated, is not considered, nor the effect on prices which the consumption of properly remunerated labourers would create : neither is allowance made for the value of superior grain which the better tilled land would yield. At present the annual exportation of wheat and flour from Ireland to England averages only half a million of quarters, while in 1831 England imported from other countries 2,311,362 quarters, nearly five times as much as from Ireland. If the Irish lands had been better cultivated, is it not plain that Ireland might have supplied in 1831 a much larger share of the English demand for wheat and flour, without abating prices.

But it is most erroneously assumed that the increased produce of the land should consist of corn. Why not also consist of food for cattle ? It has been estimated by practical men, that if a fair portion of the present Irish pastures were filled, and yard feeding adopted, to an extent commensurate with the supply of green-crops, the quantity of cattle might be doubled ; so that while there would be an immense addition to the supply of animal food, the means of manuring and enriching the entire soil of the country would be provided.

off the landholder shall be chargeable on the rent payable to the landlord, and the receipt for such proportion shall be separate, and shall be an equivalent for cash in the payment of the rent.

And it shall not be lawful to levy the wages, in any case, off lands on which there shall be employed for every ten acres, one male labourer aged twenty years or upwards, whether a resident of the barony or not, or whether a member of the occupier's family or a hired labourer. Neither shall it be lawful to make such levy for any labourers not resident in the barony *for three years preceding*.

And wherever a levy shall be made, it shall be charged proportionably on all the lands fit for tillage, according to the number of labourers continuously employed on them, short of the proportion of one for every ten statute acres.

And the commissioners shall give ten days' notice of the levy, and shall at the end of that time proceed to apportion it in the presence of any occupiers of land, who may attend.

And if any occupier shall feel aggrieved by the levy, appeal may be made to the chief commissioners, and they shall enquire into, and adjudicate upon it, and their decision shall be final.

## 22.

Wastes to be  
assessed.

And be it further enacted; that whenever it shall happen that the rural labourers of any barony shall exceed the proportion of one for every ten acres of reclaimed land contained in it fit for tillage, it shall be lawful for the local commissioners, and they are hereby required, to charge the wages paid to such redundant labourers as they shall employ, against the proprietors of the waste lands of such barony or situated nearest to it. And in every such case a return shall be made to the chief commissioners, specifying the number of acres of reclaimed land fit for tillage in the barony, the number of labourers employed by the occupiers, the number of residents employed on works by the local commissioners, and the nature, locality, and extent, of the wastes, the proprietor of which is to be charged with the wages paid to the redundant resident labourers.

And a copy of such return, with a notice of the levy to be made, shall be served on the proprietor, or his agent, steward, or servants, or on some one of his tenants, if there shall not be in or near the district any establishment occupied by the proprietor. And it shall be then lawful for the local commissioners to require any one or more of the tenants to pay the amount of the assessment out of any rent which shall have become due, or to retain it out of any growing rent; and the collectors' receipts for the amount shall be

received from the tenants by the proprietor or his agent, in payment of the rent, as equivalents for cash to the amount expressed in each.

And if the proprietor shall feel aggrieved by such levy, he may appeal to the chief commissioners, who shall thereupon adjudicate on it, and their decision shall be final.

And in every case of a levy on the proprietor of wastes, it shall be lawful for the local commissioners of the district, to contract with the proprietor for the reclaiming of such wastes, and thereupon to employ on them the redundant labourers;—and it shall be lawful for the proprietor, notwithstanding his being *but a tenant for life*, if such he shall be, to assign and convey to the commissioners the fee of a certain portion of the wastes, sufficient to repay the outlay on reclaiming the whole, provided the proprietor shall prefer making such compensation, to giving security for the repayment of such outlay, in money. And the conveyance or the security, (which must include a rent charge,) which ever may be elected, shall be good and valid, notwithstanding the existence of limitations by settlements or wills. And the security shall take precedence of all other charges and incumbrances whatsoever.

And be it further enacted, that in every city, town, and county, hospitals shall be maintained, under the direction of the chief and local commissioners, for public accommodation, containing distinct wards for contagious diseases, ordinary maladies, bodily injuries, and lying-in women; also distinct wards for persons who can pay for the care received. And it shall not be lawful to receive sick or injured persons gratuitously, unless they shall be paupers. Neither shall it be lawful to make any distinction between the paupers and the patients who shall make compensation, other than administering relief in distinct wards.

And there shall be a dispensary at each hospital to supply medicine to the intern patients, and to such paupers in the asylums as may require it. But medicine shall not be sold at the dispensary; nor shall it be given gratuitously to any persons except paupers; and the compensation to be made by hospital patients, not being paupers, shall include a charge for medicine generally.

And the receipts at each hospital shall be handed weekly to the collector of the district, and by him be lodged in bank with the general receipts of the week, to the credit of the commissioners.

And all existing public hospitals, supported by endow-

23.

Public hospitals.

ments, or partially endowed, and partially supported out of local or general taxes, shall be placed under the controul and direction of the chief, and local commissioners; but the trustees of the endowments shall, nevertheless, be joined in the management of their respective institutions, and shall continue to exercise a legal controul over the property in their care. They shall, however, pay the annual proceeds of the property to the commissioners, and shall render an account of its management, and exhibit their rent rolls and books, annually, to the commissioners and their officers.

And the several hospitals for lunatics now supported by local or general taxes shall also be placed under the care and direction of the commissioners. Lunatic hospitals, supported by endowments, or partially endowed, and partially supported out of local or general taxes, or by the pensions of inmates, shall likewise be placed under the controul and direction of the chief and local commissioners, in the same manner and to the same extent, as the general hospitals, and the proceeds of the endowments shall be paid over and accounted for in the same way.

And, it shall not be lawful to keep or establish a private asylum or hospital for lunatics, or other persons labouring under bodily maladies, without registering a description of it, with the names of its directors, medical attendants, and matron, at the office of the local commissioners for the district. And every such establishment may be inspected at any time by a local commissioner, or one of the local officers, or by the physicians of the public hospitals.

And all parliamentary grants for hospitals, shall be made to the commissioners.

24.  
Public dispensaries.

And be it further enacted, that it shall not be lawful to maintain out of local or general taxes, any dispensary, save those attached to the public hospitals. Nor shall it be lawful to make any compensation out of such taxes, or out of any funds which shall be placed at the disposal of the commissioners, to the medical men in charge of detached dispensaries.

25.  
Medical attendants, &c. for hospitals.

And be it further enacted, that the chief commissioners, with the approbation of his majesty, shall appoint physicians, surgeons, and apothecaries, to attend the several hospitals and asylums. They shall also appoint competent superintendents, matrons, and assistants. And the stipends for their services shall be fixed by the commissioners, with the approbation of his majesty, and shall be paid out of the general funds of the commissioners.

And be it further enacted, that the commissioners shall provide school houses in convenient parts of every district, and that competent superintendents and assistants, male and female, shall be appointed for each school by the chief commissioners, with the approbation of his majesty.

And to provide for the continuing expenses of each school, a due portion of them shall be allocated from the general funds of the commissioners, to defray the cost of educating the children of the asylums, who shall receive an education befitting the station in society for which each shall be destined. And the parents of all other children instructed in the schools shall pay a small pension for each child, according to their means. And if the total amount of pensions shall be insufficient with the sum allowed for each child from the asylums, then the residue of the ex-

26.

Public schools.

[See note c.]

[c] EDUCATION. In 1494 the Scotch parliament enacted—"That all barons and substantial freeholders throughout the realm shall send their children to school." Penalty for neglect 20*l*. In 1615 An act of the Scotch privy council, empowered the bishops, with a majority of the landlords or heritors, to establish a school in every parish, and *assess the lands for the purpose*. This act was confirmed by parliament in 1633. And in 1696 another law enacted "that a school be established and a schoolmaster appointed in every parish. In 1802 the imperial parliament raised the *maximum* salary (exclusive of school fees) of each master to 22*l*. 4*s*. 5*d*. and the minimum to 16*l*. 13*s*. 4*d*. The whole public cost of the school establishment of Scotland, exclusive of houses, gardens, and fees, does not exceed 18,000*l*. a year. [Appendix to Currie's edition of Burns's Works.]

In Bavaria, Wirtemberg, Baden, &c. there is a public school in every parish. No particular system of religion is allowed to be taught in the German schools: this branch of instruction is left to the clergy and the parents. Parents are compelled to send their children to school, from the age of six to fourteen years. [London, on public education in Bavaria, &c.]

In Austria there are 11,151 primary and elementary schools, for instruction in reading, writing, and arithmetic. There are 23 schools for the instruction of masters. And the funds for these establishments are chiefly raised by a *land tax*, in addition to endowments.

In Prussia, Frederick the Great established public schools by an ordinance issued in 1765. Their support was provided for by a school tax payable by proprietors and occupiers of lands, &c. And the children must be sent to school from the 6th to the 13th year, whether their parents can pay the school tax or not. In 1826 there were 20,887 elementary schools in the Prussian dominions.

In the same year there were in the schools of the Netherlands 633,859 children, of whom 16,455 belonged to schools of industry, and 146,617 were poor children.

In Switzerland, education is universal, under the systems of Bell, Lancaster, and Pestalozzi, and that devised for schools of industry by Fellenberg of Berne. There are 6,000 parochial schools in Sweden.—(Wilson, p. 240.)

In Norway there are two or three school-masters in every parish, selected by the clergy and confirmed by the bishops.—(Clark, p. 251.)

There were 4,500 schools in Denmark, in 1828. Every parish is provided with one or two public schools for elementary instruction; and the law requires the children to be sent, from the age of ten to fourteen years.

On the 24th of October 1831, Montalivet, then minister for public instruction in France, brought in a law to complete and extend the system of public elementary education in that country. Communal schools under this law afford gratuitous instruction to the children of the poor. The masters receive fixed salaries from the commune, and the stipends of children whose parents can pay for them. If the additional tax on a commune, for schools, do not yield a sufficient sum, the department assists, or the state of the department cannot.

The proposition to compel Irish parents to send their children to the public schools, if not otherwise educated, may be objected to, as compulsion would be unnecessary: If it be unnecessary, then the penal clause is inoperative, and of course unobjectionable. The principle is good. Education is the best security for public order and rational public liberty. Therefore the law should provide that no one shall be debarred from it by want of means, or want of inclination, among parents or guardians.

penses shall be made up from the general funds of the commissioners, or from any endowments that may exist for aiding local schools.

And all parents and guardians, who shall not send the children in their charge to private schools, or have them educated at home, shall send them to the public schools, until apprenticed or set to work; and if after the said parents or guardians shall have been duly noticed by the officers of the commissioners to send the children to the public schools, they shall neglect to do so, a penalty of two pounds shall be inflicted, which shall be recoverable by information on oath, made by any of the commissioners' officers, or by any other person, before the magistrates in petty sessions. And on conviction, without good cause being shewn for having kept the child or children from school, a warrant shall be issued for levying the penalty, if not promptly paid. [see note C.]

And the pensions, with any penalties that may be inflicted, shall be paid over weekly to the collector of the district, and by him be lodged in bank to the credit of the commissioners.

And the course of instruction shall be prescribed by his majesty's commissioners, for superintending public education.

And to prevent dissension, and at the same time provide religious instruction for the children, they shall be conducted on one day in every week, not being Sunday, to their respective houses of worship, to be instructed in religion by their own clergy, who shall be compensated for the labour required from them, by the commissioners, and the stipend given shall be included in the continuing charges of the schools.

And the continuing charges of the schools shall consist of rent, the salaries of superintendents and assistants, the compensation to clergymen, and the actual cost of school requisites and fuel.

And the chief commissioners shall invest money, where necessary, in erecting school houses, and charge rents for them equivalent to the interest of the money expended.

And the trustees of endowments in aid of schools for the poor, shall pay the annual proceeds to the commissioners, and exhibit rent rolls or other records, with their accounts, whenever required.

And schools endowed for the education and maintenance of children, or only for the former object, and exclusively supported by the endowment and private resources, or by the former solely, shall continue under the sole care and



controul of their special guardians. But the chief and local commissioners and their officers, shall inspect their endowments, and from time to time visit the schools to see that the design of the founders shall be fulfilled. They shall also inspect their rent rolls and accounts, and an annual report of the results shall be made to parliament. And access to these institutions, and their records, shall be given to the commissioners or their officers at all seasonable times.

And all schools which shall receive grants from parliament (excepting public colleges) shall be under the controul of the chief and local commissioners; but if there shall be also an endowment, then the trustees of the endowment may inspect from time to time, to see that the object of it shall be fulfilled; and they shall pay over its annual proceeds to the commissioners and exhibit the rentals and accounts whenever required.

And be it further enacted, that it shall not be lawful from henceforth, to charge a whole county, city, town, or barony, with the expense of forming a new road or street, *unless it shall be part of an improved line of a great public thoroughfare, directed to be formed, by his Majesty or the Lord Lieutenant of Ireland.* But the local commissioners may contract with proprietors and occupiers, for the formation of new roads or streets, and take from them an agreement under their hands and seals, for a voluntary annual tax on their lands, houses, and rents, which shall be sufficient to repay the expenditure in a certain number of years, and shall be levied for that time under the agreement, by the same means *as if specifically imposed by law.* And proprietors shall have power to deduct a rateable proportion of it, from any rent-charge or other income which shall be payable under any settlement or will, affecting **EXCLUSIVELY** *the property so improved, and enhanced in value.*

27.

Local works and improvements

And be it further enacted, that all lessees of turnpikes, whose contracts shall be in existence at the time of the passing of this act, shall be released from them, on payment to the commissioners of a rateable proportion of the rent contracted for, with reference to the expired part of the period for which each contract shall have been made.

28.

Turnpike lessees, debts and property.

[See note n.]

[n] There cannot be a more impolitic mode of raising funds for maintaining roads than by turnpikes; as so much of the tax is lost in collection; as the tax impedes the improvement of the soil, by discouraging the drawing of manure from the towns; as the tax cannot be equally imposed according to the property of the persons paying it; and as the inhabitants of towns are by it compelled to pay for the maintenance of the roads, while the rural population is not chargeable generally, with the expense of maintaining the pavements of towns.

And the commissioners shall pay all just debts which shall then be due for the execution of any works or repairs, beyond the amount of any turnpike funds which shall then exist; and they shall undertake all other just debts, which there shall not be funds to liquidate, until parliament shall provide for the discharge of them.

And they shall take possession of all property annexed to the turnpike roads; and all power and rights relative to such roads or property, now vested in any persons whatsoever, shall then be vested solely in the commissioners.

29.  
Wide-streets,  
Dublin.

And be it further enacted, that the debt incurred, and the property acquired, by the commissioners appointed for forming wide streets in the county of the city of Dublin, shall be henceforth under the exclusive controul and management of the chief commissioners to be appointed in pursuance of this act, and they shall exercise all the powers now vested in the commissioners of wide streets, save that of levying taxes *on the whole city*, for new lines of streets, or widening old lines, *other than those already formed or widened*. And they shall proceed to render available, all the property of the wide street commissioners, and to form a sinking fund of the taxes now payable, for the purpose of reducing the debt to an amount at which the available property shall become sufficient to pay the interest and charges of it; and then the collection of the tax shall be discontinued.

30.  
The pipe-water  
tax, Dublin.

And be it further enacted, that it shall not be lawful henceforth, to levy off the citizens of Dublin in the year, for supplying them with water, more than the actual expenses incurred. And that the corporation of Dublin, while supplying the water, shall make application annually to the local commissioners for Dublin, for a levy on the citizens to repay the outlay; and the local commissioners and their officers shall inspect the accounts of the corporation, and ascertain the charge incurred. And thereupon such a levy shall be made on the citizens, according to the rated value of their houses, as with the payments for special supplies of water shall be sufficient to defray the actual charge. And the collectors of the commissioners shall receive the tax and pay it into bank, to the credit of the corporation.

And the receipts for this levy shall be filled up and controlled in the head-office of the commissioners, in like manner as the receipts for the general taxes.

And if any persons shall feel aggrieved by the levy, they may appeal to the chief commissioners, who shall

inquire into and adjudicate upon it, and their decision shall be final.

And be it further enacted, that the lighting and cleansing of Dublin, and of other large cities or towns, and the watering of streets or roads, shall be defrayed by *local* levies; the cost of lighting and cleansing to be levied off the whole city or town; and the cost of watering, off the householders or landholders on the lines of streets or roads watered.

31.

Lighting, cleansing,  
ing, and watering.

And it shall be lawful for the local commissioners to establish and maintain public lights in all towns containing more than ten thousand inhabitants, and to make a special levy for cleansing all towns containing more than four thousand inhabitants.

But streets or roads shall not be watered, except on the requisition of three-fourths of the inhabitants liable to rates.

And small towns may be lighted or watered on the like requisition.

And the levy in every case shall be according to the rated value of the lands and tenements; subject, nevertheless, to the revision of the chief commissioners, in case of appeal, which revision shall be final. And the levy for lighting shall be permanent.

And be it further enacted, that the present commissioners for paving, lighting, and cleansing the City of Dublin, shall cease to be such, from the period at which this act shall be in force; and that all their powers, save that of levying a special tax not herein authorized, shall vest in the chief commissioners and the local commissioners for Dublin.

32.

The paving-  
board, Dublin.

And be it further enacted, that compensation for property maliciously or wantonly destroyed by incendiaries or rioters, or taken by thieves between the rising and setting of the sun: also, townland fines incurred by the illicit distillation of spirit: also, the charges of any increased force of police or military, rendered necessary by lawless tumults and depredations; shall be levied by the local commissioners, after obtaining full proof, on oath, of the perpetration of the injury, or robbery, or of the incurring of the fines, or of the actual necessity for the increased force of military or police, and after ten days' public notice shall be given of the day on which the levy will be imposed. And all persons liable to the levy shall have access to the records of the evidence, and all documents given in support of each application for a levy; and if aggrieved by such levy may appeal against it to the chief commissioners, who shall adjudicate on it, and such adjudication shall be final.

33.

Levies for malicious  
injuries;  
illicit distillation  
fines; and local  
disturbance.

And in every case the levy shall be extended to a whole district, or limited to a part, at the discretion of the commissioners, according to the state of the district. And a double assessment shall be made on houses wherein spirit shall be retailed in quantities less than a quart, according to their rated value respectively, provided such houses shall not be public inns or taverns, licensed and conducted as such, exclusively.

34.  
Contagious  
diseases.

And be it further enacted, that it shall be lawful for the local commissioners, whenever contagious diseases shall be prevalent, to require by public notice, the landlords of all houses occupied by the working classes in cities, towns, and villages, to cleanse and whitewash with lime the passages and yards of such houses. And where a notice shall not be conformed to within three days, it shall be lawful for the local commissioners to get the passages and yard of the house cleansed and whitewashed, and to assess the cost on the rent, which cost the occupiers shall pay, and they shall be allowed for it by their landlord, upon producing a receipt for it when paying their rents.

35.  
Nuisances.

And be it further enacted, that all powers heretofore and still vested in grand juries, corporations, and public commissioners, for preventing or removing nuisances shall henceforth be vested solely in the chief and local commissioners, appointed or elected under this act. And all applications touching same shall be adjudicated on by the commissioners, according to the forms prescribed by law.

36.  
Harbour tolls,  
ballast, and  
pilots.

And be it further enacted, that all tolls or charges now payable on ships and merchandise in any port in Ireland, shall be continued as herein-before provided, until parliament shall by law repeal or alter them. But they shall be paid, solely, to the chief, or local commissioners, or their officers; and shall be by them applied to the repair and maintenance of light houses, light ships, piers, quays, and land-marks, and to all other objects, for which they shall have been granted by law or charter.

And the right of raising and selling shore ballast shall also be vested, solely, from henceforth, in the chief and local commissioners, and their officers.

And they shall keep separate accounts of all the receipts and outlay for harbours; and shall lay copies of same before parliament annually.

And the pilot establishments for the coast and rivers of Ireland, shall also be under the management of the chief and local commissioners, from henceforth. And they shall have proper persons trained for this service, and have them

examined in navigation, and the localities of the entire coast, and pronounced to be duly qualified, before being invested with the pilot's badge or insignia.

And be it further enacted, that all powers now vested in ballast offices, corporations, and commissioners, for maintaining and improving ports and harbours, or for erecting new harbours, and piers, shall be vested from henceforth in the commissioners and local commissioners to be appointed or elected under this act, and shall be exercised by them exclusively. And they shall take charge of the records, accounts, and applicable funds, with the legally contracted debts, of all the separate establishments for ports and harbours which shall exist in Ireland, at the passing of this act. And they shall provide for the liquidation of all just debts of simple contract. And they shall also provide for payment of the interest on any vested debt. And they shall apply all surplus revenues arising from harbours respectively, to the liquidation of the permanent debt of each.

And be it further enacted that all grants which shall be made by parliament, and all parliamentary loans, in aid of the funds for improving or erecting Irish harbours, shall be placed at the disposal of the chief commissioners. And in like manner all grants or loans heretofore made and not yet wholly expended, shall be placed at the disposal of the chief commissioners, after the passing of this act, to whatever extent they shall then exist. And the contracts made for the execution of the works, and not yet completed or discharged, shall be also transferred to the chief commissioners.

And be it further enacted, that it shall be lawful for the chief and local commissioners and their officers, to inspect the charters and other titles of all corporations, lay and ecclesiastical, and of all other lawfully constituted public bodies in Ireland, or having property in Ireland, to ascertain whether any property in their possession shall have been acquired, in part or wholly, for public works or improvements, or for the poor, or for public education, (save where applicable to the uses of the University of Dublin, and the public colleges,) or for the maintenance of clergymen, (save where lands or tenements or securities shall have been vested for the uses of the church establishment.) And the chief commissioners shall make returns of all such property, its nature, extent, and denominations, to parliament. And the annual proceeds of it shall be paid over to the commissioners, and be applied by them to the objects for which originally destined.

37.

The powers and debts of ballast offices, &c.

38.

Parliamentary grants and loans for harbours, &c. Existing contracts.

39.

The property of corporations.

40.  
Compensation for  
tithes.

And be it further enacted, that the commissioners of church temporalities, in conjunction with the bishops of the established church, shall immediately after the passing of this act investigate the church income of each parish or union in Ireland, from the year 1790 to the close of 1830, making a period of forty years. And a report shall thereupon be made for each see, signed by the archbishop or bishop and the commissioners; setting forth, as accurately as possible, the average amount of the income of each parish or union, arising from glebe and tithes, or minister's money, during ten years closing with 1800, 1810, 1820, and 1830; *also*, whether any school has been maintained out of each income, and, if so, at what average annual expense; *also*, whether a curate has been maintained, and if so, at what expense; *also*, whether the incumbent is resident, and whether divine service is regularly performed in the parish or union.

And the commissioners of church temporalities, and the archbishop or bishop of each see, shall make another report for the same periods, showing the average amount or value of lay tithes, annually, during each period of ten years; and specifying the amount of any deduction from such income annually made for a school, or for the poor, or for a clergyman.

And each report shall also specify any further deductions from the average incomes of the incumbents or impropiators: allocations to the bishops, the expense of collecting tithes, or other abatement.

And these reports shall be laid before his majesty in council.

And they shall be accompanied by lists, made by the archbishops or bishops—stating the name, actual place of residence, date of ordination, and date of induction, of each incumbent, and the amount of income *in addition to existing glebe*, which would be a proper income for the future, with reference to the past annual proceeds of the parish, making all just deductions, and also with reference to the duties performed; and further, stating the income which would be proper for each curate.

And his majesty in council, having all those statements, shall fix the future incomes to be paid to the incumbents *in addition to existing glebe*; and *also*, the incomes to be paid to the curates; and *also*, the amount of annual compensation to be made to such owners of lay tithes named in the returns, as shall not be the proprietors or occupiers of the land on which the tithes shall have been chargeable.

And a return in detail of their incomes to be paid to the clergy, shall be made by the clerk of the council, to the commissioners of church temporalities, and the archbishop or bishop of each see. Whereupon, those commissioners shall appropriate to the payment of such incomes so much of their disposable funds as can be so appropriated, and then draw on the funds of the commissioners to be appointed under this act, for the remaining sum required. And they shall thus provide quarterly, in every year, for the payment of the incomes assigned to the clergy.

And the clerk of the council shall make another return to the commissioners who shall be appointed under this act, of the compensation adjudicated to each impropiator of tithes, not being the proprietors or occupiers of the lands chargeable with them; and the commissioners shall pay out of funds herein authorized to be created, a full equivalent in money for such compensation, in every case in which it shall be claimed from them within one year and six months after the promulgation of the order made in council; and such equivalent shall be the amount of the compensation for a term of fourteen years.

And be it further enacted, that whenever a vacancy shall occur in any incumbency, the archbishop or bishop of the see shall decide whether the incumbency shall be added to one adjoining, or a new incumbent be appointed; and if he shall decide on uniting the incumbency to another, he shall report to his majesty, all the circumstances moving him to

41.

Successive  
incumbents.  
[See note E.]

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[E] The 5th article of the Act of Union, the 40th Geo. III. cap. 38, contains the following clauses:—

“That the churches of England and Ireland, as now by law established, be united into one.”

“That the continuance and preservation of the said united church, as the established church of England and Ireland, shall be deemed and taken to be, *an essential and fundamental part of the Union.*”

The rational interpretation of these clauses seems to be, that while there shall be persons in Ireland professing the religion of the established church, that church shall be maintained by the state; but the state is not therefore bound to maintain an unnecessarily extensive ecclesiastical establishment for the church. That it is bound to maintain an establishment is palpable; but it is contrary to reason to infer that such establishment should be greater than the wants of the church require it to be. Therefore it is proposed that the number of the present clergy shall be diminished, whenever vacancies occur, which there shall be no occasion for filling up, and also that the incomes to be assigned to the present clergy shall be reduced to their successors whenever deemed expedient.

To meet the objection so often made to a state provision for the established church, to which the members of other churches are compelled to contribute,—it is proposed that the clergy of the Roman and Presbyterian churches of Ireland, shall also be maintained. Thus each church, having an establishment *proportioned to its wants*, the share of public taxes which their respective members would bear, could be no more than the public charge of each church:—if the Roman church required a large establishment, its members would form a body proportionably large, and the public taxes paid by them would be also large;—and if the Presbyterian church required only a small establishment, its members would form a body proportionably small, and consequently their contribution to the public taxes would be also small. Therefore the objection made to an ecclesiastical state provision, to which the members of other churches contribute,

such decision; and the report shall be laid before his majesty in council; and if the decision made shall be approved of, the approbation shall be signified to the archbishop or bishop and the commissioners of church temporalities. And if the decision shall not be approved of, it shall be lawful to direct that a new incumbent shall be appointed with such income, as shall seem expedient.

And if the archbishop or bishop shall decide that a new incumbent is necessary, he shall in like manner report the circumstances moving him to the decision. And his majesty in council may either confirm or set aside such decision. And the decision in council shall be final, and shall in all cases be communicated to the archbishop or bishop and the commissioners of church temporalities.

42.

Provision for the clergymen of the Roman Catholic and Presbyterian religions, in Ireland.

[See note F.]

And be it further enacted, that the trustees of the Roman Catholic College of Maynooth, and the chief ministers of the Presbyterian Synod of Ulster, shall report to his majesty, whenever required, the number of clergymen of each class, located for each religion throughout Ireland, (excepting the members of religious orders or fraternities, in the Roman Catholic church,) and the annual stipend which would be sufficient for the comfortable and suitable maintenance of each clergyman in each class, in addition to gifts for the performance of the marriage ceremony or other rites.

And it shall be lawful for his majesty on receiving such reports, in council, to assign befitting incomes to be paid to the clergymen of each religion; and returns thereof shall be furnished by the clerk of the council to the *Trustees* of Maynooth, and to the Presbyterian Synod of Ulster, respectively, and also to the commissioners who shall be appointed under this act.

would be removed. And although the Protestant church would have a provision greater than either of the others, it would be entitled to it, as the greatest amount of taxes would be paid by its members, in consequence of the tax on *rents*, the principal part of which belong to Protestant landlords.

It is not proposed to make a provision for the clergy of other religions, as the separated sects, comprise, comparatively, so few members; and as a provision for any other than the clergy of a religion of long standing, would be a bounty on sectarianism for which dissatisfied or mercenary ecclesiastics would not fail to labour.

[F.] It is commonly objected to a provision for the clergy of the Roman Catholic Church in Ireland, that it would make them the stipendiaries of government; however, in the provision now proposed, they would not be thus dependent on the crown:—they would be receiving stipends fixed for them by their bishops out of a general fund supplied by members of their own religion; and it is proposed to place this fund for distribution, in the charge of the trustees of Maynooth, as they form the only legally constituted public body in Ireland, which includes all the Roman Catholic bishops—the trustees being the several Roman bishops of Ireland, and three Roman Catholic noblemen.



And if such provision shall be accepted, the commissioners shall quarterly pay to the trustees of the College and to the Synod; respectively, one-fourth part of the total amount of annual stipends assigned to the clergy of each religion; and the sum so paid shall be thereupon distributed by persons appointed for the purpose, who shall keep accounts of the distribution, and take receipts for the stipends paid.

And from thenceforward, it shall be unlawful for any clergyman, receiving a stipend out of the fund so provided, to make collections for his maintenance.

And be it further enacted, that it shall be lawful for his majesty, for the purpose of securing a proper education to the clergymen of the Roman Catholic and Presbyterian religions in Ireland, to order in council, a certain sum, annually, to be paid by the commissioners who shall be appointed under this act, in aid of private endowments, contributions, and students' pensions, for the support of colleges for Roman Catholic clergymen, and also for Presbyterian clergymen of the Synod of Ulster. Such annual payment not to exceed———of the endowments, contributions, and pensions, the total of which shall be certified to the commissioners annually, by the visitors who shall be appointed for each college; and by the commissioners shall be reported to his majesty, with the details of the total income and expenditure for the year.

43.

Permanent grant  
in aid of colleges  
for Roman  
Catholic and  
Presbyterian  
clergymen.

It is by some persons apprehended, that a public provision for the Roman clergy would dissatisfy the members of their religion, as it might render the clergy indifferent to the spiritual wants of their parishioners, which it is conceived they are stimulated to attend to, by the voluntary contributions made for their maintenance. But the contributions in question, *cannot be considered voluntary*. Every Roman Catholic feels religiously bound to contribute in proportion to his means: if he do not, he is held to be guilty of sin. The contributions are taken either as charges for admission to the houses of worship, or as periodical dues: and it is notorious, that the most assiduous and virtuous among the clergy, are the least rigorous in collecting those contributions, and consequently receive a more limited maintenance, than others who are more active in promoting their own pecuniary interests.

There cannot be anything more painful to educated persons of refined feeling, than to be compelled, as the Roman Catholic clergy of Ireland now are, to provide for their maintenance in rural parishes, by calling on their congregations for contributions of money and fuel, and of fodder for their horses, and to go from house to house collecting their own dues or taxes. It is a system which makes a person naturally mercenary, still more mercenary, and yet not more assiduous in the discharge of his duties, because he can exact the contribution by the discipline of his church. It thus promotes no good end; and it is a system repugnant to the feelings of a great number of the clergy and of the respectable members of their congregations.

It cannot redound to the character of the clergy, to appear to be discharging their duties assiduously for mercenary ends. The reverse however is, in most cases, obvious to all Roman Catholics, because the poor, who contribute nothing, require the largest share of their labours. Still, it would be to the credit of their zeal, that they should appear to discharge their duties assiduously without an earthly motive.

44.

Parliamentary  
grant, in aid of  
the commis-  
sioners' funds.  
[See note G.]

And be it further enacted, that for the purpose of making a provision to supply any deficiency in the funds formed by the taxes hereiu imposed, and the other resources hereby placed at the disposal of the commissioners, it shall be lawful to raise for the commissioners, by exchequer bills, such sums as they shall so require within the year; and the amount so raised shall be repaid with interest out of the produce of the taxes of the succeeding year, or shall be charged as public expenditure in the accounts of the united kingdom, whichever parliament shall in each succeeding year determine.

45.

A public loan  
fund.  
[See note H.]

And be it further enacted, that it shall be lawful for the commissioners to issue debentures for sums of £100, £50, £20, and £10, to such persons as shall deposit in bank to their credit, sums of those amounts, to be advanced by them as loans to companies or individuals.

And the commissioners shall cause deposit books for this purpose to be opened in the bank of Ireland and its branch establishments, and in the several establishments of the provincial bank of Ireland, in which shall be recorded the name and place of residence of each depositor, and the date and amount of each deposit.

[G] The great diminution of expenditure in the government of Ireland, which would arise from measures calculated to secure public order, by rendering the people contented, would authorize the outlay of a considerable amount of public revenue in support of those measures. If Ireland were pacified by the satisfactory settlement of the tithe question, the general extension of rural employment, and the removal of abuses in the levying and application of local taxes, two-thirds of her military establishment might be dispensed with, the military police would be useless, and special commissions with all the other machinery of a coercive executive would be unnecessary.

[H] The debentures proposed to be issued would be useful transferrable securities, and would thus be more advantageous to Ireland than mere receipts for deposits, such as are issued in Scotland. In all other respects the loan fund, and the system of management, as well as the appropriation of profits, would be similar to the Scotch Banking System, by which Scotland has been, in a few years, raised to a state of great prosperity.

In the following extract from the report of a committee appointed by the House of Commons in 1825, to inquire into the circulation of promissory notes under the value of £5, the operation and advantages of the admirable monetary system of Scotland are described:—

"The business of a Scotch bank consists chiefly in the receipt and charge of sums deposited with the bank, on which an interest is allowed, and in the issue of promissory notes upon the discount of bills, and upon advances of money made by the bank upon what is called a cash credit.

"The interest allowed by a bank upon deposits, varies from time to time, according to the current rate of interest which money generally bears. At present the interest allowed upon deposits is four per cent.

"It has been calculated, that the aggregate amount of the sums deposited with the Scotch banks, is about twenty or twenty-one millions. The precise accuracy of such an estimate cannot, of course, be relied on. The witness, by whom it was made, thought that the amount of deposits could not be less than sixteen millions, nor exceed twenty-five millions, and took an intermediate sum as the probable amount.

"Another witness, who had been connected for many years with different banks in Scotland, and has had experience of their concerns at Stirling, Edinburgh, Perth, Aberdeen, and Glasgow, stated, that more than one-half of the deposits in the banks, with which he had been connected, were in sums from ten pounds to two hundred pounds.

And the depositors shall be entitled to receive debentures of any amount issuable, equivalent to the total of each deposit; and the debentures shall be numbered, and dated, progressively, but shall not specify the depositors' names.

And the debentures shall be on parchment and shall be for ever exempt from stamp duty.

And the depositors shall receive interest on their deposits, at one pound per centum under the current rate of discount or interest which shall be chargeable from year to year by the public banks for the use of money.

And the interest shall be paid half-yearly—on or after the first day of May and the first day of November in every year.

And for the purpose of securely denoting the payment of interest and preventing fraud on the public, a new issue of debentures, bearing the original numbers and dates, and also bearing the date of the new issue, shall be made at every period for the payment of interest. And each depositor, or debenture holder, receiving interest, shall give up the old debentures, which shall be thereupon cancelled.

And be it further enacted, that holders of debentures desirous of obtaining money for them shall be at liberty to sell them.

46.

Transfer and progressive issue of debentures.

And to secure the holders against loss of capital by fluctuations in the prices of such securities, it shall be obligatory on each bank to receive the debentures for

"Being asked what class of the community it is, that make the small deposits, he gave the following answer:—'they are generally the labouring classes, in towns like Glasgow. In country places, like Perth and Aberdeen, they are servants and fishermen, and just that class of the community, who save from their earnings in mere trifles, small sums, till they come to be a bank deposit. There is now a facility for their placing money in the provident banks, which receive money till the deposit amounts to ten pounds. When it comes to ten pounds it is equal to the minimum of a bank deposit. The system of banking in Scotland is just an extension of the provident bank system. Half-yearly or yearly, those depositors come to the bank and add the savings of their labour with the interest that has accrued upon the deposits from the previous half year or year, to the principal; and in this way it goes on without being at all reduced, accumulating till the depositor is able either to buy, or build a house, when it comes to be one, or two, or three hundred pounds, or till he is able to commence business as a master in the line in which he has hitherto been a servant. A great part of the depositors of the bank are of that description, and a great part of the most thriving of our farmers and manufacturers have arisen from such beginnings.'"

"On sums advanced by the banks in the discount of bills of exchange, and upon cash credits, an interest of five per cent. is at present charged.

"A cash credit is an undertaking on the part of a bank to advance to an individual, such sums of money as he may from time to time require, not exceeding in the whole a certain definite amount; the individual to whom the credit is given, entering into a bond with securities, generally two in number, for the repayment on demand of the sums actually advanced, with interest upon each issue from the day on which it is made.

"Cash credits are rarely given for sums below one hundred pounds: they generally range from two to five hundred pounds, sometimes reaching one thousand pounds, and occasionally a larger sum."

transfer, when required; and every person who shall deposit a debenture for that purpose shall receive an acknowledgment for it, and shall be entitled to receive the amount of it from the bank after the lapse of seven days.

And to prevent an increase of the sale price of debentures, beyond the amount of them, whereby a profit or premium would be acquired on them without benefit to the public, and to the detriment of the loan fund, it shall be lawful for the commissioners to extend the issue of debentures, in proportion to the increase of the demand for them.

47.

Loans for public  
works and local  
improvements.

And be it further enacted, that the commissioners shall lend the money deposited, to companies or individuals, as hereinafter provided, and they shall also apply it for public purposes as herein directed, charging for the use of it, in all such cases, the current rate of interest chargeable for money by the public banks.

48.

(Cash credits.  
[See note u.]

And be it further enacted, that the money deposited shall also be lent on competent security, in small sums which shall not exceed £500 in the whole, in any case, to persons who shall be engaged in farming, manufacturing, or in carrying on some branch of trade; and such persons shall be charged the current rate of interest on all sums which they shall so obtain.

"The bank allows the party having the cash credit, to liquidate any portion of his debt to the bank, at any time that may suit his convenience, and reserves to itself the power of cancelling, whenever it shall think fit, the credit granted."

It appears by a statement on the 12th page of the official book of accounts published in 1833, by the Board of Trade, that on the 20th November, 1830, the amount of cash vested for Irish savings banks, and belonging to persons, whose total deposits exceeded 20*l.* was 788,238*l.* This sum was collected by small savings between August, 1817, and November, 1830. If it had been saved in Scotland, it would have been applied in aid of Scotch industry through the banks. In Ireland it has been sent into the money market for investment in the public funds.

Since 1824 upwards of *seventeen millions* of additional Irish capital have been vested in the funds, according to the public accounts. In Scotland nearly all, if not the whole of this money would have been applied through the banks in aid of Scotch industry.

The safety and utility of loan funds have been exemplified in Ireland by their fructifications. In 1809 a small fund was established in Dublin to assist the poor, called the Meath Charitable Loan Fund; it then amounted to only 1163*l.* but in 1829 it had fructified to 2,560*l.* In a period of ten years the bad debts amounted to only 8*l.* It appears by the parliamentary report on Ireland, made in 1830, page 17, that "The Fery Charitable Loan has more than doubled:—that it has had "the effect of improving the condition of the people, and of producing habits of punctuality in the performance of their engagements:—that in Derry a similar fund had been established, consisting originally of 500*l.* which had "in twenty-one years been lent out in 12,690 small loans, giving relief to "families containing 63,660 persons, and affording pecuniary assistance equal to "27,302*l.*" The loss on this fund in the period by default of payment, was only 7*l.* 1*s.*! But there is a still more important exemplification, in the report of the London Relief Committee, made on the 1st of May, 1832, upon the management of a loan fund of 55,416*l.* the residue of the great British subscription made in 1822 for the poor of Ireland. By this report it appears, that the portions of the fund allocated to Cork, Limerick, Kerry, Galway, Mayo, and Roscommon,

And when a security shall be deposited for a cash credit, with the commissioners, they shall issue a warrant to the proper bank to open an account for the person who shall be named in it, and to advance to such person, small sums as they shall be required, not exceeding in the whole the amount which shall be expressed in the warrant.

And in every case of cash credit, the banks shall receive lodgments in re-payment or abatement of the sums lent, and shall allow for them the like rate of interest as shall be payable on deposits for debentures.

And be it further enacted, that the banks shall receive for the trouble of management, such profits as shall be realized by the use of the deposits, beyond the amount of the expenses which shall be incurred by the commissioners in their part of the management.

And be it further enacted, that the commissioners shall lay before both houses of parliament, within two months after the commencement of each year, an account specifying the total sums deposited and lent in the preceding year, and the total amount of interest received and paid, and the expenses of management in respect thereof, which shall be incurred by the commissioners, and the profit reserved by the banks, and the total amounts of deposits existing at the commencement and close of the year.

And be it further enacted, that it shall be lawful for the commissioners to apply money out of the loan fund, to the erection or improvement of harbours, piers, light houses,

49.

Remuneration of  
the banks.  
[See note n.]

50.

Annual account  
of management.

51.

[Public works.

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had increased 4,712*l*.—that the losses were confined to Clare, Leitrim, and Sligo, and had amounted to only 917*l*. and that the total fund at the close of 1831 had increased by interest to 59,205*l*. clear of losses and charges of management. The report on the loans in Connaught, states, "*The instalments are paid up with great punctuality. Many of the persons relieved by those loans were previously paying from 12 to 20 per cent. above ready money price, for the different articles to carry on their occupations.*" The report on the loans in Munster, states, "Our accumulation upon the small capital of 6,300*l*. amounts to 1,100*l*. and we venture to give utterance to our opinion, that *were similar loans diffused throughout Ireland, under a judicious and conservative system of management, few projects would be found more effectually to promote the welfare and good order of the country.*"

On the general principle of giving assistance to the lower trading classes, by loans or cash credits, it may be asked, if the higher trading classes require the aid of bank credits, should not aid be still more necessary for the inferior classes? And if the suspension of bank aid would (*as it has done*) stop the business of the higher traders to whom it is given, must it not be equally impossible for the inferior traders to get on without aid? In Scotland all classes get aid: the result is commercial prosperity, social quietude, and ability to pay higher rates of taxes, and a greater number of taxes, than are paid in Ireland, with an equal amount of total revenue, although the population is two-thirds less than the Irish population.

It is sometimes objected to the Scotch banking system of deposits, that it enables mal-contented to stop all commerce by inciting the depositors to withdraw their money. The same objection may be made to savings banks; and supposing it to be a sound one—supposing it possible for any community to be so stultified as thus to destroy its own property; (for a run on a Scotch bank would be a ruin of the bankers on themselves, while a run on an ordinary bank is the simultaneous demand of creditors on a debtor, and not on themselves.)

and quays; and in such cases they shall appropriate to the payment of the interest on the money so applied, such part of the tolls herein made payable to them as shall be necessary for the purpose.

And it shall also be lawful to lend money out of the fund for the extension or improvement of inland navigations, roads, and railways, on the security of tolls arising from existing works, sufficient to pay the interest on the sum lent; or on the security of a local tax or charge on any district which shall be sufficient to pay the interest; or on the security of a charge on rents, which shall be sufficient to pay such interest.

52.

Farm houses and  
offices.

And be it further enacted, that it shall be lawful for the commissioners to lend money for the erection of farm houses and offices, on security for repayment of the principal, and the *prompt* payment of the interest half-yearly; or on instruments of agreement under hand and seal, to which the landlords shall be parties, and whereby the tenants shall consent to repay the loans by half-yearly instalments, to be raised by a certain acreable rate, which shall be collected with the taxes of the district, and may be a deduction from the rent, wholly or partly, or an addition to it, as shall be agreed upon between the landlords and tenants, according as either or both shall liquidate the charges of the improvements.

And the rates so agreed to be paid shall be recoverable in like manner as the taxes made payable by this act, and shall be first charges on the lands or tenements of the contracting parties whether they shall be tenants for life or otherwise. And in all cases wherein advances of money shall be made for erecting farm houses or offices, the work shall be executed on contract, according to plans and

this possible evil is provided for in the system proposed for Ireland, by allowing the banks a week for paying off debentures after they shall have been lodged: within that time under the influence of reason, excitement would be calmed, and the machinations of malcontents be frustrated.

It is also objected against community banks, that if they were general, government would find it difficult to get loans. Happy would England be, if her government had been met by such a difficulty in the reign of George the Third. She would not now owe the enormous public debt that has loaded her industry with taxes. But the era is gone by, in which this objection would be tenable. The time for suffering governments to incur debts by carrying on wars, is passed away. This is the period of liquidation. And now, that our public debt is to be gradually paid off, by purchasing the stock of which it consists, it would be sound policy to keep the accumulations of social industry out of the money market, lest by the competition for securities even the *three per cent.* stock must be redeemed at par; that is, 100*l.* must be paid where the government received about two-thirds of that amount. The only advantage that could be obtained by the increased competition for public securities would be the incorporation of  $\frac{3}{4}$  and 3 per cent. stocks, by which a small reduction might be effected in the annual charge of the debt; *through the confiscation of a large amount of the capital invested by the public; and ultimately the 3 per cent. stock should be redeemed at par*, although its present price is only 88*l.* per cent.

estimates to be approved of by the commissioners ; and the money shall not be paid until the proper public officer shall certify the completion of the work according to the approved plans and estimates.

And be it further enacted, that it shall be lawful for the commissioners to advance loans for erecting public granaries, and mills, or for erecting or repairing houses of worship, on agreements from a sufficient number of proprietors and occupiers of lands and tenements, to pay a rateable charge on lands or rents, or both, for a certain number of years, which shall be sufficient to secure the prompt payment of the interest, and to repay the loan within the time.

53.

Public granaries, mills, and houses of worship.  
[See note 1.]

And such rateable charges shall be recoverable like the ordinary taxes, and shall be first and valid liens on lands or tenements whether the contracting parties shall be tenants for life or otherwise.

And the work shall be executed by contract according to plans and estimates, to be approved and completed, in like manner as those for farm-houses and offices.

And the granaries and mills which shall be so erected, shall be the property of the persons whose money shall be given for the erection of them.

And the houses of worship shall be free to all members of the congregations for whose use they shall be erected ; and it shall not be lawful to make any charge for admission to them, except such as shall be agreed to by a majority of each congregation, for the purpose of defraying the expenses of repairs, and those attendant on the performance of divine worship.

And be it further enacted, that it shall be lawful for the chief and local commissioners to take possession of and inclose all public commons, or such portions thereof as to them shall seem expedient, with reference to any public uses made of such commons ; and also to take possession of, inclose, and reclaim, all wastes to which no right of appropriation shall exist before the passing of this act.

54.

Public commons and unappropriated wastes.

[1.] The public granaries would save an expenditure on each farm, in providing a store for every farmer. If the agriculture of the country be improved and extended, the farmers must have stores ; and it would be better to have one large granary for many farms than to incur the expense of building a separate one on each farm. In Switzerland, France, and other countries there are public granaries ; and the payments received for the use of them yield a considerable yearly profit on the capital expended in erecting them.

They would enable the farmers to await remunerating prices, and hold over the redundancy of one year's crop to meet the wants of the year to come. They would also provide the means of saving supplies of potato produce, when the potato would be converted into washed pulp and then ground into flour, or pressed into large cakes, in which state potato food has been preserved for three years.

And for these purposes they shall give public notice in a newspaper of the district, or some journal which shall be extensively circulated in it, once a week for one month, that on certain days to be stated, they will publicly investigate and value all existing rights of common in such lands, and therefore require all persons concerned to put in their claims previously, as otherwise such claims will not be entertained.

And at the appointed times they shall adjudicate on all claims duly made, in presence of all concerned who shall attend, publicly allotting to each person having a bona-fide right, an equivalent portion of the lands, (saving for the crown or lord of the manor all mines and right of access to them,) which portion, deducting as much as shall in value be equal to the cost of inclosing and draining, shall be inclosed and drained for the claimant, by the local commissioners. And each inclosed allotment shall be the property in fee of the claimant to whom it shall be adjudicated; and a certificate from the commissioners, describing the allotment, shall be possessor's title.

And the residue of such lands, unallotted, shall be the property of the public; and the commissioners shall inclose and drain so much of these lands, as it shall not be expedient to leave open. And specific returns of the extent and denomination of the land inclosed for the public, shall be made to the head office of the commissioners; whereupon it shall be sold publicly; and the proceeds of it shall be applied by the commissioners to public purposes.

55.

The reclaiming of  
appropriated  
wastes.

And be it further enacted, that it shall be lawful for the commissioners, to contract with proprietors of waste lands for the reclaiming of them; where the proprietors shall give security for the repayment of the outlay by a rent-charge on reclaimed lands which shall be sufficient to secure the prompt payment of the interest, and to provide for the repayment of the principal sum within a certain stipulated time; or where they shall convey to the commissioners the fee of a portion of the wastes, which when reclaimed shall be sufficient to repay the whole expenditure, with interest.

And proprietors who shall be tenants for life, or shall have their lands incumbered by settlements, mortgages, or judgments, shall nevertheless have full legal power to give the rent-charge aforesaid, or, to convey to the commissioners the fee of a portion of the wastes affected by such incumbrances, as a consideration for rendering the remainder available property.

And the commissioners shall sell, or let on lease, any property which they shall thus acquire.



And be it further enacted, that the advertisements, agree-  
ments, bonds, contracts, conveyances, leases, and other  
instruments of whatsoever kind, which shall be required  
or executed for the purposes of this Act, shall be exempt  
from stamp duty, except certificates of allotments which  
the commissioners shall make of wastes or commons, and  
conveyances which shall also be made by them, of lands or  
tenements sold. And on these certificates and conveyances  
the duties shall be paid by the parties who shall obtain them.

56.

Exemptions from  
stamp duty.

And be it further enacted, that it shall be lawful for the  
officers of the commissioners to levy by seizure of chattles,  
any arrears of taxes, assessments, or voluntary rates, which  
shall accrue on lands or tenements. And it shall also be  
lawful to proceed for them summarily, as for ordinary debts,  
by civil bill process, in the name of the collector for the  
district.

57.

Recovery of  
taxes and debts.

And debts due from persons who shall obtain cash  
credits, shall not be sought from such persons, except where  
the sureties shall prove to be insolvent, but shall be en-  
forced from the sureties under their bonds, if they shall be  
solvent; and for this purpose the bonds shall have warrants  
annexed, under which it shall be competent to issue prompt  
executions against goods and chattles.

And be it further enacted, that every person who shall  
be appointed by the commissioners to collect taxes and  
other moneys payable to them, shall give security for the  
full amount of the trust, by the bond (with warrant an-  
nexed) of two persons who shall be possessed of lands or  
tenements, or by an investment for loans, the debentures  
for which shall be deposited with the commissioners.

58.

The collectors.

And each of these officers shall be supplied with books  
of receipts filled as herein-before provided, and shall keep  
account books at the office of the local commissioners of the  
district, in which he shall make entries of all sums receiv-  
able and all received in each quarter of the year. And the  
local commissioners shall inspect those books weekly, and  
also the books of receipts, and also the returns which shall  
be made from asylums, hospitals, and schools, of sums  
collected there; and having thus ascertained the total  
collection of each week, they shall require the collector to  
produce a bank receipt for the lodgment of such sum, made  
as herein-before directed; and the production of the  
receipt and the amount of the collection shall be thereupon  
reported to the head office.

And be it further enacted, that the payments of the chief  
or local commissioners, shall be made by drafts, signed by  
three of them, and addressed to a bank of the district.

59.

Payments of the  
commissioners.

60.

Audit of the  
commissioners'  
accounts, and an-  
nual report to  
parliament.

And be it further enacted; that the accounts of the receipts, payments, profits, and losses, of the commissioners, shall be audited annually, by examiners who shall be appointed by the commissioners for auditing the public accounts of the United Kingdom; and, for this purpose, those examiners shall have access to all requisite papers and records, but shall not remove them from the offices of the commissioners.

And a copy of each audited account shall be laid before parliament.

And the commissioners shall make an annual report to parliament of all their proceedings, and of the state of the various institutions which shall be in their charge.

THE END.